

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA
Civil No. 13-mc-86 (SRN/TNL)

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	DECLARATION OF JEFFREY
v.)	WAGNER IN SUPPORT OF
)	PETITION TO ENFORCE
CRISANDRA J. THORNTON,)	INTERNAL REVENUE SERVICE
)	SUMMONS
Respondent.)	

Jeffrey Wagner declares pursuant to 28 U.S.C. § 1746(1):

1. I am a duly commissioned revenue officer employed in the Small Business/Self Employed Division Midwest Compliance Area of the Internal Revenue Service located at 1550 American Blvd. E, Suite 500, Bloomington, Minnesota 55425.
2. In my capacity as a revenue officer, I am conducting an investigation into the federal income tax liability of John K. Thornton for the calendar years ending: 2001, 2002, and 2003. In addition, I am conducting an investigation regarding delinquent individual income tax returns for tax periods ending: 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012.
4. On July 24, 2013 I issued an IRS summons directing Respondent Crisandra J. Thornton to appear at the offices of the Internal Revenue Service on August 9, 2013 for the purposes of testifying and producing records in connection with the investigation above-described.
5. Respondent Crisandra J. Thornton refused to comply with the summons, and

failed to appear as directed.

6. On October 25, 2013, proceedings to enforce the summons were commenced pursuant to 26 U.S.C. § 7402(b) and 7604(a).

7. On August 1, 2014, this Court issued its judgment adopting the Report and Recommendation of United States Magistrate Judge Tony N. Leung which recommended enforcement of the summons.

8. On August 4, 2014 I sent a letters to Respondent Crisandra J. Thornton through United States first class mail and certified mail directing her appearance at my office on August 21, 2014.

9. Respondent Crisandra J. Thornton failed to appear on that date, and did not contact me requesting any continuance of the appearance date.

10. On August 1, 2014, this Court issued its judgment adopting the Report and Recommendation of United States Magistrate Judge Tony N. Leung which recommended enforcement of the summons. That summons, now on file as Exhibits A and B in ECF Docket Entry 2 in this matter, required Respondent Chrisandra Thornton to do the following:

You are directed and required to appear and my office to answer questions pertaining to your property, income and martial assets, you are further directed to bring the following documents:

- 1) Last 6 Bank Statements for all bank accounts you own or have right, title or interest in.
- 2) Canceled checks or canceled check images for the last six months for all accounts
- 3) Checkbook register for all accounts

4) Most recent statements for any investments

5) Last 3 statements for all credit cards

9. On August 4, 2014 I sent a letters to Respondent Crisandra through United States first class mail and certified mail directing his appearance at my office on August 21, 2014.

10. Respondent Crisandra Thornton failed to appear on that date, and did not contact me requesting any continuance of the appearance date.

11. On September 30, 2014, this Court issued its Order to Show Cause why Rejspondent Chrisandra Thornton should not be found in contempt for her willful failure to appear as directed.

12. Following a hearing on the Order to Show Cause on November 4, 2014, this Court found that Respondent Chrisandra Thornton should be held in contempt for violating the Order of this Court entered August 1, 2014, but granted Respondent Crisandra Thornton until December 8, 2014 to respond to the summons herein as directed in this Court's order of August 1, 2014.

13. I sent notice to Respondent Crisandra Thornton to appear at my office on November 20, 2014 for the purposes outlined in the summons. Respondent Crisandra Thornton did not appear on that date, claiming scheduling conflicts. I did not agree to any re-scheduling.

14. After Respondent Crisandra Thornton failed to appear on November 20, 2014, I rescheduled Respondent Crisandra Thornton's appearance for December 4, 2014.

15. On that date Respondent Crisandra Thornton appeared, and produced the following

records as required by the summons:

- Bank Statements
- Copies of Canceled Checks
- Checkbook register
- Investment Statements
- Credit Card Statements

16. On that date, I asked certain questions of Respondent Crisandra Thornton. She answered almost all the questions, denying for the most part any knowledge regarding any sources of income, investments, or other financial details relating to her husband John K. Thornton. She refused to answer a question relating to a prenuptial agreement. When asked specifically whether such an agreement was ever signed, she responded “That has no relevance to what we’re here . . . what does that have to . . .”.

17. Based on the above, I believe that Respondent Crisandra Thornton has substantially complied with the summons which is the subject matter of this action, except with respect to the question outlined above relative to the prenuptial agreement.

I declare under penalty of perjury that the foregoing is true and correct.

December 8, 2014

s/ Jeffrey Wagner
Jeffrey Wagner
Revenue Officer